

**TOTAL QUALITY MANAGEMENT PRACTICES
IN INLAND REVENUE BOARD AND IT'S RELATIONSHIP ON
EMPLOYEES' ORGANIZATIONAL COMMITMENT**

**A thesis submitted to the Graduate School in partial
fulfillment of the requirements for the degree
Master of Science (Management),
Universiti Utara Malaysia**

by

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ABSTRAK

Kajian ini bertujuan untuk mengenalpasti tahap amalan pengurusan kualiti menyeluruh yang diimplimentasi di LHDN dan mengenalpasti hubungan antara amalan ini dan komitmen pekerja terhadap organisasi. Kajian ini juga bertujuan untuk mengetahui impak empat moderator iaitu kategori perkhidmatan, tempoh perkhidmatan, pemahaman pengurusan kualiti menyeluruh dan latihan dalam pengurusan kualiti menyeluruh ke atas hubungan amalan pengurusan kualiti menyeluruh dengan komitmen pekerja terhadap organisasi. Ini adalah satu kajian kes yang telah dijalankan ke atas pekerja Lembaga Hasil Dalam Negeri dari cawangan Cheras, Wilayah Persekutuan. Pengumpulan data telah dijalankan melalui penggunaan soal selidik dan telah mendapatkan 186 responden. Keputusan kajian menunjukkan bahawa terdapat dua amalan iaitu fokus pelanggan dan penambahbaikan berterusan yang diimplementasikan di cawangan ini. Manakala empat lagi amalan iaitu kepemimpinan, pengurusan proses, kerjasama dan pembelajaran masih kurang diimplimentasi. Keputusan menunjukkan bahawa terdapat hubungan positif yang signifikan di antara empat amalan pengurusan kualiti menyeluruh iaitu fokus pelanggan, penambahbaikan berterusan, kerjasama dan juga pengurusan proses dengan komitmen pekerja terhadap organisasi. Akhirnya, kajian ini menunjukkan bahawa terdapat lima impak moderator ke atas hubungan di antara amalan pengurusan kualiti menyeluruh dengan komitmen pekerja terhadap organisasi. Ini adalah hubungan dengan penambahbaikan berterusan yang dimoderatkan oleh kategori perkhidmatan, pengurusan proses dimoderatkan oleh kategori perkhidmatan serta pemahaman pengurusan kualiti menyeluruh dan kerjasama dimoderatkan oleh latihan pengurusan kualiti menyeluruh serta tempoh perkhidmatan. Adalah diharapkan bahawa LHDN akan menilai semula amalan pengurusan kualiti menyeluruh semasa dan langkah-langkah diambil untuk mengetahui isu utama yang telah menghalang implementasi.

ABSTRACT

The purpose of this study is to identify the degree of TQM practices being implemented in IRB and to identify the relationship between these practices and IRB employees' organizational commitment. This study also aims to find out the impact of four moderators namely, job category, length of service, TQM understanding and TQM training on the relationship of TQM practices with employees' organizational commitment. This is a case study conducted on employees' of Inland Revenue Board in the Cheras, Wilayah Persekutuan branch. Data collection was done through questionnaires and there were 186 respondents. The findings of the study reveal that only two of the practices namely, customer focus and continuous improvement are being implemented in this branch. The other four practices leadership, process management, cooperation and learning are still lacking in implementation. The results reveal that there is a significant positive relationship between four TQM practices namely, customer focus, continuous improvement, cooperation as well as process management and employees' organizational commitment. Finally, the findings show five impact of moderating factors on the relationship between TQM practices and employees' organizational commitment. These are the relationship with continuous improvement moderated by job category, process management moderated by job category as well as TQM understanding and cooperation moderated by TQM training as well as length of service. It is hoped that IRB will review their current TQM practices and steps must be taken to understand key issues that have hampered successful implementation.

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CHAPTER 1

INTRODUCTION

1.1 Introduction To Total Quality Management

Quality has been identified as one of the competitive strategies for improving business performance in a global market. Total Quality Management (TQM) is implemented to deliver high quality products and services and hence to achieve business objectives. TQM is a management philosophy embracing all activities through which the need and expectation of the customer and the community, and the objectives of the organization are satisfied in the most efficient and cost effective way by maximizing the potential of all employees in a continuing drive for improvement (Gunasekaran, 1999).

Oakland (1995) states that TQM is an approach towards improving the competitiveness, effectiveness and flexibility of a whole organization. It is essentially a way of planning, organizing and understanding each activity, and depends on each individual at each level. For an organization to be truly effective, each part of it must work properly together towards the same goals, recognizing that each person affects and in turn is affected by others. TQM is also a way of ridding people of wasted effort by bringing everyone into the process of improvement, so that results are achieved in less time. The methods and techniques used in TQM can be applied throughout any

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